

Exhibit A

HOWARD T. CHANG

Attorney at Law

A Law Corporation

February 7, 2008

HAND DELIVER

Leslie E. Osborne, Jr., Esq.
Asst U.S. Atty
#6100 PJKK Federal Bldg
300 Ala Moana Blvd, #50183
Honolulu, Hawaii 96850

Re: United States v. Andy S.S. Yip
Crim. No. 02-00225 DAE (01)

Dear Mr. Osborne:

I have now had the opportunity of reviewing the draft PreSentence Report prepared by Mona Godinet, U.S. Probation Officer. Several items contained in the draft PSR related to information and documents that were obviously supplied by your office.

In order for Defendant Yip to prepare objections to the draft PreSentence Report and respond to the Government's arguments at sentencing, it is essential that you provide me with the following:

1. Para. 26 - any and all worksheets, summaries, schedules, computations, and other documents which establish the government's allegation Mr. Yip received a profit of over \$40,000 from FILA sales in 1995-6.
2. Para. 27 - any and all worksheets, summaries, schedules, computations and other documents which support the IRS determination that Mr. Yip's construction costs of \$1.68 million for the residence; that Defendant incurred \$684,790.20 in out-of-pocket expenses, including cash payments of \$119,500 in \$100 bills to contractors; and that Defendant made credit card payments averaging \$150,000 per year.

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3. Para. 29 - The basis for IRS's conclusion that the deposits made into the two Hong Kong bank accounts was profits from the "off the books" business.
4. Para. 30 - this letter was not introduced as evidence at trial and should not be part of the PreSentence Report.
5. Para. 31 - We agreed that the information contained in the Stipulation cannot be used for sentencing purposes. Will you stipulate with me to have Para. 31 deleted in entirety from the PreSentence Report?
6. Para. 35 - please provide the source of all of the information contained in said paragraph, including but not limited, to workpapers, summaries, schedules, computations and other documents. If this information was part of your expert's summaries, please identify which schedules provide the basis thereof.
7. Para. 37 - since the government's alleged tax loss exceeds 28% of the alleged unreported income, please provide a copy of the return IRS prepared and any and all worksheets, summaries, schedules and documentation supporting the IRS determination of unreported income and tax loss.
8. Para. 38 - provide your computations of additional state income taxes for the years 1995-1998, as well as additional general excise tax computations.
9. Para. 39 - any and all worksheets, summaries, documentation supporting IRS's claim for restitution in the amount of \$1,758,835 in taxes and \$2,063,153.94 in compounded interest. Do these computations represent some sort of civil adjustment? Normally, the civil adjustment process takes place after the criminal case is concluded and takes the form of a full-scale audit.
10. Para. 40 - provide an accounting for your claim of taxable costs of \$24,463.86.

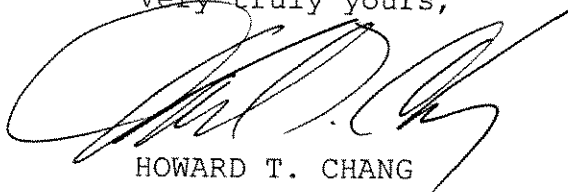
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I would appreciate your providing the above requested information at the earliest opportunity since I must file objections to the draft PreSentence Report on or before February 12.

Thank you for your cooperation and assistance in this matter.

Very truly yours,

A handwritten signature in black ink, appearing to be 'HTC', is written over the typed name 'HOWARD T. CHANG'.

HOWARD T. CHANG

HTC:bns
htc z-clients 3\YIP req USA for info.wpd

cc: Andy Yip